



**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 322-2270 • FAX (916) 324-3984  
[www.boe.ca.gov](http://www.boe.ca.gov)

BETTY T. YEE  
First District, San Francisco

BILL LEONARD  
Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JUDY CHU  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
5901 Green Valley Circle, Room 207, Culver City  
FEBRUARY 27-28, 2007**

**PRELIMINARY RECORD OF BOARD ACTION**

**Tuesday, February 27, 2007**

The following is a preliminary record of Board actions taken at the February 27-28, 2007 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Joann Richmond at (916) 322-1931 or e-mail: [Joann.Richmond@boe.ca.gov](mailto:Joann.Richmond@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

**ORAL HEARINGS**

**A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**

These items were scheduled for Wednesday, February 28, 2007.

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

These items were scheduled for Wednesday, February 28, 2007.

**C. SALES AND USE TAX APPEALS HEARINGS****C1. UCI University Club, 290120 (EA)**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Deferred for a Re-audit	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**C2. Eugene Tripp, 286863 (AS)**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**C3. DC Motors, LLC, 285802 (EA)**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C4. Carpet U.S.A., Ltd., 299501 (AS)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C5. Hosmer Chandler McKoon, 273016 (EA)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Directed the Appeals Division to prepare a memorandum opinion	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C6. Elier A. Rivera, 259745 (AA)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C7. Rafinity, Inc., 244305 (AS) – No Appearance

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

## G1 Legal Appeals Matters

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff Recommendations No Final Determination on Sub-item 1	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Petition for Rehearing
  1. ~~B & R Industries, Inc., 254513 (EA)~~
- Hearing Notice Sent – No Response
  2. Paul Marcynyszyn, 266730 (EH)
  3. Acromedia Systems, Incorporated, 288207 (AS)
  4. Oliver P. Lasley, 288208 (AS)
  5. Merle Janine Vaughn, 288209 (AS)
  6. Le Roy Properties, Inc., 272699 (EH)
  7. Ascend Communications, Inc., 253790 (CH)
  8. Ascend Communications, Inc., 297471 (CH)
- Petitions for Release of Seized Property
  9. Roy's Liquor & Market, Inc., 380233 (ET)
  10. Elma Margarita Fernandez, 383169 (ET)

**G2 Franchise and Income Tax Matters**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on Sub-items 11 and 27	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## ➤ Decisions

1. Cheryl Lynn Blankenbiller, 333115
2. Arnold Bryman, 342582
3. Thomas R. Camerato, 311016
4. Stewart B. Cole, 341511
5. Regine De Guzman, 349011
6. DPEX, Inc., 287820
7. Jennifer G. Frost, 346081
8. Mansour Khajehjahromi, 348938
9. Joel Kreiner, 340869
10. Gregory H. Mikkelsen, 343668
11. ~~Ronald C. Nelson, 329716~~
12. Mohammad H. Nili, 349309
13. Steven A. Schellenger, 341905
14. Derrick R. Stephens, 330557
15. John S. Ballard, 339524
16. Rick Burningham, 330830
17. Tennison Dong, 339976
18. Andrea Erickson, 330530
19. Robert Frankson, 316456
20. Patrick E. Galvin, 333157
21. Carol Grant, 328920
22. Richard Grant, 335775
23. Charles A. Harris, 328928
24. Byron Hoffman, 327674, 339738
25. David Klein, 316299, 342006
26. Jackie Krienke, 337077
27. ~~Walter J. Kubon, Jr., 337056~~
28. Anthony Long, 343666
29. Elizabeth Magness, 343250
30. Steven Nicholas, 340536
31. Anthony Oropeza, 333238
32. Jim Robertson, 342187
33. Margaret L. Rogers, 330576, 331883, 332659
34. Roger Romero, 342029
35. George A. Saffas, 333072

- 36. Gregory Stover, 341967
- 37. Alice S. Willis, 333059
- 38. Richard Wood, 339841
- Petitions for Rehearing
- 39. Timothy Gallagher, 325457
- 40. Wayne E. Kean, 346182
- 41. John Laszloffy, 315489
- 42. Leonard R. Magness, 268508
- 43. Parker G. Montgomery, 333233
- 44. Byron Reynolds, 267947
- 45. Clifford F. Swanke, 328680

### **G3 Homeowner and Renter Property Tax Assistance Matters**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on Sub-item 2	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
- 1. Bryan Bailey, 332592
- 2. ~~Stephanie D. Brown, 345106~~
- 3. Jacqueline Carter, 347893
- 4. John Colasante, Jr., 332657
- 5. Maria Guzman, 339337
- 6. Dao Anhthi Nguyen, 329461
- 7. Brenda Poston, 351154
- 8. Robert Lewis Thelen, 349046
- 9. Kathleen Yarussi, 352444

### **G4 Sales and Use Taxes Matters**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes - not participating in sub-items 7 and 13

- Redeterminations
- 1. Pacific Union Company, 343237 (JH)
- 2. Recomm Wireless, Inc., 273014 (AC)

3. Coach, Inc., 349439 (OHB)
4. Lifoam Industries, LLC 342277 (OHB)
5. CMS Auto Body & Auto Sales, LLC, 260920 (AC)
- Relief of Penalty/Interest
  6. Hamer Motors, Inc., 382609 (AC)
  7. Applied Materials, Inc., 382613 (OHC)
  8. NCR Corporation, 377413 (OHA)
  9. Hof's Hut Restaurants, Inc., 380115 (AA)
  10. Serac, Inc., 379801 (OHA)
- Denials of Claims for Refund
  11. Intn'l Rehabilitative Sciences, Inc., 380327 (OH)
  12. TDK Semiconductor Corporation, 383710 (EAA)
  13. Household Automotive Finance Corporation, 381451 (FH)

#### **G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on	Ms. Steel	Yes
Sub-items 12 and 38	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes - not participating in sub-items 17, 24, 27, 34 and 43

- Credits and Cancellations
  1. I.B.I. Leasing and Renting, Inc., 382338 (GH)
  2. Donald R. Loya, 260215 (AC)
  3. Heather L. Guilliom, 328132 (KHM)
  4. ZN Corporation, 382341 (AS)
  5. Phase Shift Technology, Inc., 382907 (OH)
  6. Clear Story Systems, Inc. 382687 (OHB)
  7. De Won Motors Group, Inc., 382340 (AS)
  8. Abbey Auto Sales & Leasing, Inc., 382387 (FH)
  9. Feroz R. Jadhavji, 382408 (AC)
  10. Agorra Building Supply, Inc., 382391 (CH)
  11. Federated Auction Systems, Inc., 382437 (EH)
  12. ~~Federated Pub Auc Agency of Upland, 382422 (EH)~~
  13. Herndon Enterprises, Inc., 382264 (KHO)
  14. Herndon Enterprises, Inc., 382336 (KHO)
- Refunds
  15. CSC Outsourcing, Inc., 377099 (FH)
  16. LagraphiCo.com, Inc., 240683 (AC)
  17. Wells Fargo Leasing Corporation, 271455 (BH)
  18. Southwick, Inc., 375279 (CH)
  19. Bank of the West, 281359 (CH)

20. Credence Systems Corp, 351828 (GH)
21. Bobst Group, Inc., 367345 (OHB)
22. UMG Recordings, Inc., 350293 (OHB)
23. Cerner Corporation, 314681 (OHA)
24. Mercedes-Benz USA, LLC, 372995 (KH)
25. California Capital Insurance Company, 379660 (GHC)
26. General Instrument Corporation, 203863 (OHB)
27. Wells Fargo Bank (Auto Lease), 271676 (CH)
28. Meat and Potatoes, Inc., 325804 (AC)
29. Maria L. Magallanes, 344814 (ARH)
30. D.R. Systems, Inc., 381450 (FH)
31. Orange County Teachers Federal Credit Union, 380262 (EA)
32. Beverly Ent-Distribution Services, Inc., 313727 (OHA)
33. International Rehabilitative Sciences, Inc., 350673 (OH)
34. STMicroelectronics (RB), Inc., 311985 (OHC)
35. Medallion Landscape Management, Inc., 379663 (GH)
36. TDK Semiconductor Corporation, 353617 (EAA)
37. Formtek Metal Forming, Inc., 344753 (OHB)
- ~~38. Modern Finance Company, 378340 (AC)~~
39. Westlake Services, Inc., 339245 (AS)
40. Nuvision Financial Federal CU, 382413 (EA)
41. Point Loma Credit Union, 373988 (FH)
42. Point Loma Credit Union, 272758 (FH)
43. Household Automotive Finance Corporation, 381452 (FH)
44. Lexicon Marketing (USA), Inc., 381461 (AS)
45. Belkin Logistics, Inc., 374180 (AA)
46. Joginder Singh Virk, 330496 (EH)
47. Key Government Finance, Inc., 344755 (OHB)
48. Cicoil Cable & Mgmt., Inc., 379719 (AR)

#### **G6 Special Taxes Matters**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff Recommendation	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

➤ **Relief of Penalty**

1. Massachusetts Mutual Life Ins. Company, 265294 (ET) – “**CF**”



**G7 Special Taxes Matters – Credits, Cancellations, and Refunds**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes - not participating in sub-item 2

## ➤ Refunds

1. Thrifty Payless, Inc., 383563 (ET)
2. Young's Market Company, LLC, 383605 (ET) – “CF”

**There were no items for the Following Matters:**

- G8 Property Tax Matters  
 G9 Cigarette License Fee Matters  
 G10 Legal Appeals Property Tax Matters

**H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY**

There were no items for this matter.

**I. TAX PROGRAM NONAPPEARANCE MATTERS**

There were no items for this matter.

**BOARD MEETING RECONVENES AT 1:30 p.m.****ORAL HEARINGS****C. SALES AND USE TAX APPEALS HEARINGS**

C8. Lexus Plastics, Inc., 181652 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C9. James Bess, 286797 (AP)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C10. Fakheri, Inc., 269581 (AC)  
Comm. Club, LLC, 269579 (AC)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## C11. Michael Brian McCullough, 295005 (EA)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C12. Center for Bio-Ethical Reform, 271792 (UT)  
**POSTPONED TO JUNE CULVER CITY**

## C13. Global Micro, Inc., 273209 (EH)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination	Ms. Yee	Yes
The Board deferred consideration	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**D. SPECIAL TAXES APPEALS HEARINGS**D1. Industrial Service Oil Company, Inc., 313527 (EF)  
**DEFERRED FOR SETTLEMENT**

## D2. Joseph Elias Amash, 261204 (MT)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Petition Denied	Ms. Yee	No
Failure to File Penalty Deleted	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	No

## D3. Mardiros Abadjian and Anouckik Abadjian, 197934 (ET)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayers' Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- D4. Bharat Bhuptani, 259956 (ET)  
Source Cigar, Inc., 259697 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- D5. Asher Shaitrit, 198549 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**E. PROPERTY TAX APPEALS HEARINGS**

There were no items for this matter.

**CHIEF COUNSEL MATTERS**

**There were no Items for the Following Matters:**

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

**M. Other Chief Counsel Matters****M1 Request for Filing Amicus Curiae Brief**

*Steinhart v. County of Los Angeles*, Court of Appeal,  
Second Appellate District No. B190957

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation to file an Amicus Brief	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**ADMINISTRATIVE SESSION****N. Consent Agenda**

N1 Approval of Sustained/Superior Accomplishment Award Nominees

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**There were no Items for the Following Matters:**

- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters

**F. PUBLIC HEARINGS****F1 Business Taxpayers' Bill Of Rights Hearings**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>
No Action Required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

**F2 Property Taxpayers' Bill Of Rights Hearings**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>
No Action Required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

**ADJOURNED**



## STATE BOARD OF EQUALIZATION

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Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JUDY CHU  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**FEBRUARY 27-28, 2007**

**PRELIMINARY RECORD OF BOARD ACTION**

**Wednesday, February 28, 2007**

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**ORAL HEARINGS**

**A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS**

A1. Carlos R. Chavez, 339274

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS****B1. Alaska Airlines, Inc., 342596**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Appeal Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**B2. Tonya Harris, 351399**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
The Board postponed to June Culver City	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**B3. Vance White, 332851**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Appeal Granted	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Abstain

**B4. Donald Iwuchukwu, 309168**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
The Board postponed to June Culver City meeting	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes



- B5. Ronald Ashimine and Sheue Ling Chang, 351909  
**DISMISSED**

- B6. Elke L. Coffey, 333143

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- B7. Nathalie M. Lohrli, 329170

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- B8. Donald E. Schrock and Lucie Kay Schrock, 341970  
**POSTPONED**

- B9. Terry L. Moreland and Peggy J. Moreland, 286425

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**BOARD MEETING RECONVENES AT 1:30 p.m.****ORAL HEARINGS****B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

B10. Hiroshi Katahira and Keiko Katahira, 312776  
**POSTPONED**

B11. Lisa Cervantes, 351773 – Appearance Waived

<u><b>DECISION</b></u>	<u><b>MEMBER</b></u>	<u><b>BOARD VOTE</b></u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B12. Benjamin R. Du and Carmela L. Du, 339310

<u><b>DECISION</b></u>	<u><b>MEMBER</b></u>	<u><b>BOARD VOTE</b></u>
Taxpayers' Appeal Denied Directed staff to prepare a formal opinion that the Board does not have jurisdiction over VCI 1 issues.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B13. Brian K. Shaw, 341954

<u><b>DECISION</b></u>	<u><b>MEMBER</b></u>	<u><b>BOARD VOTE</b></u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## B14. Daniel L. Mahnke, 334606

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Appeal Denied – A \$5,000 frivolous appeal penalty was ordered	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## B15. Jose Alvarez, Jr., 342600

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Appeal Denied – A \$2,500 frivolous appeal penalty was ordered	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## B16. Victor Roy, 307162

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No Final Board Determination The Board postponed to June Culver City meeting	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**C. SALES AND USE TAX APPEALS HEARINGS**

These items were scheduled for Tuesday, February 27, 2007.

**D. SPECIAL TAXES APPEALS HEARINGS**

These items were scheduled for Tuesday, February 27, 2007.

**E. PROPERTY TAX APPEALS HEARINGS**

There were no items for this matter.

**ADJOURNED**